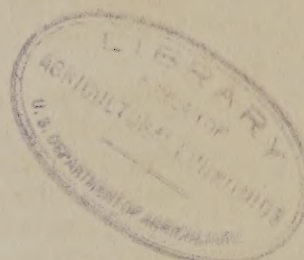


SEP 9 1937

July 30, 1937

1.42
NTCA
M.62UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration.MEMORANDUM FOR SECRETARIES AND TREASURERS
OF
Agricultural Conservation Associations.

NORTHEAST REGION



RE: Summary of Exceptions to July Accounts of Associations.

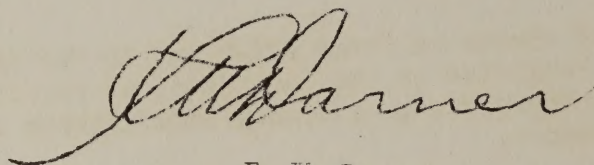
For your information, there follows a summary of exceptions taken by this office to the most numerous errors appearing in the July accounts.

1. Omission of commercial invoices or receipted invoices in support of claims under Miscellaneous on Form ACP-9.
2. Inclusion of government and state taxes in claims for telephone and telegraph services on Form ACP-9 when associations are exempt from payment of such taxes.
3. Inclusion of claims on Forms ACP-9 and 10 for the alternate member of the County Committee on the same dates as regular members. The alternate member may serve as a County Committeeman only in the absence of a regular member.
4. Claims on Forms ACP-9 for express or freight on supplies shipped under government bills of lading which do not require payment of transportation charges.
5. Failure to have receipts of firms or corporations on Forms ACP-11 and 12 bear, in addition to the name of the firm or corporation, the signature and title of the authorized representative who received payment.
6. Including in the total on receipt forms ACP-11 amounts not signed for by payees which should have been lined off in accordance with instructions in the next to last paragraph on page 17 of ECR-NER-Adm-40.
7. Exceptions were taken to items on Form ACP-7 such as (a) entries for equipment not provided for in the budget; (b) excessive claims for bond premium which is invariably \$5.00 for the first \$1000 and 50 cents for each additional \$100; and (c) rates for personal services in excess of the rate approved in the budget.
8. Errors on Form ACP-9 included: (a) failure to submit invoices in support of miscellaneous claims which were neither on the printed billheads of the firms or corporations, nor were signed by the claimants or authorized representatives; (b) failure to submit itemized receipted invoices for postage; (c) failure to show rental

period for post office box; and (d) errors in extensions and additions.

9. Mistakes occurring on Form ACP-8 were: (a) failure to enter in line 1(a) the amount of line 3 of the previous voucher; (b) entering in line 1(b) checks which had already been entered on a previous voucher; (c) failure to include in line 1(b) a check received since the last voucher; (d) failure to clearly identify collections shown in line 1(c); (e) showing in line 2 an amount in excess of the total for all signed receipts on Forms ACP-11 and 12; and (f) reporting in line 4 an incorrect amount for unpaid obligations.
10. Mistakes occurring on Form ACP-11 were: Failure to clearly identify all entries as to the month covered by Forms ACP-9 and 10 on which claims were submitted.

Care should be taken in preparing the August and subsequent accounts to avoid the errors listed.

A handwritten signature in cursive script, appearing to read 'F. W. Darner', written in dark ink.

F. W. Darner,
Sr. Administrative Officer,
Northeast Region.